## Congress of the United States Washington, DC 20510

April 15, 2022

The Honorable Charles P. Rettig Commissioner Internal Revenue Service 1111 Constitution Avenue, N.W. Washington, DC 20224

Dear Commissioner Rettig,

We write to request the Internal Revenue Service (IRS) extend the federal income tax filing deadline and waive penalties for late returns from North Dakota residents due to a severe blizzard affecting the state.

As you know, North Dakota has been inundated this week by a blizzard that has shut down much of the state. This serious weather event has made it very difficult or impossible for many taxpayers and tax professionals to meet the April 18<sup>th</sup> filing deadline. Snow totaled over two feet in multiple locations and wind gusts reached over 60 miles per hour. In recognition of these dangerous conditions, the North Dakota Tax Commissioner extended the state income tax deadline until April 25<sup>th</sup>, and waived applicable penalties and interest.

The IRS granted similar relief in 2013 due to storms in parts of the South and Midwest. Conditions in many parts of North Dakota are more challenging compared to the 2013 storm. North Dakotans' immediate priorities in this emergency should be to dig out and ensure their fellow community members are safe. We urge the IRS to follow the 2013 precedent and provide the same relief to North Dakotans fighting this current blizzard.

We are ready to work with the IRS to ensure that this relief is appropriately applied so North Dakotans have a reasonable opportunity to meet federal income tax obligations. Thank you for your prompt attention to this matter.

Sincerely,

John Hoeven U.S. Senator

Kevin Cramer U.S. Senator

Kelly Armstrong Member of Congress